RESERVED JUDGMENT

COURT NO.2

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

INCOME TAX APPEAL NO.13 OF 2004

1. The Commissioner of Income Tax, Dehradun
2. Joint Commissioner of Income Tax,
   Special Range, Dehradun

..... **Appellants**

Versus

M/s O.N.G.C., Tel Bhawan, Dehradun as agent of
M/s Emergency Resources Intl. Inc., U.S.A.

..... **Respondent**

Sri S.K. Posti, learned counsel for the appellants
Sri Muralidharan assisted by Sri J.P. Joshi, learned counsel for the respondent

Dated: December 15, 2005

Coram: Hon'ble P.C. Verma, J.
Hon'ble J.C.S. Rawat, J.

The facts and circumstances of the case are identical to the facts in Income Tax Appeal *No.239 of 2001, Commissioner of Income Tax and another Vs. M/s ONGC as agent of M/s Foramer France, Dehradun,* which is being decided today. The substantial question which arises for our consideration has been answered in favour of the Revenue.

Accordingly, the appeal is allowed. The question is answered in favour of the Revenue.

(J.C.S. Rawat, J.) **(P.C. Verma, J.)**

Rajeev Dang